

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2004**

	General Fund	Public Safety	Public Ways and Facilities
Assets			
Cash and investments	\$ 80,421,714	\$ 3,989,984	\$ 43,779,920
Cash with fiscal agent	-	-	-
Deposits with others	-	-	-
Receivables (net):			
Accounts	2,059,576	746,329	23,760
Notes	-	-	-
Due from other funds	1,406,731	-	-
Due from other governments	30,581,743	6,078,130	2,382,014
Inventories	57,991	-	374,266
Prepaid items	600,934	15,800	4,891
Advances to other funds	1,779,824	-	-
Total assets	<u>\$ 116,908,513</u>	<u>\$ 10,830,243</u>	<u>\$ 46,564,851</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued liabilities	\$ 5,321,655	\$ 1,475,626	\$ 743,290
Due to other funds	39,766	-	-
Due to other governments	2,604,909	-	-
Deposits from others	433,240	165,495	-
Deferred revenue	16,347,876	891,125	6,776,863
Advances from other funds	-	-	-
Total liabilities	<u>24,747,446</u>	<u>2,532,246</u>	<u>7,520,153</u>
Fund balances:			
Reserved for:			
Encumbrances	3,316,480	2,194,278	4,346,037
Deposits with others	-	-	-
Notes receivable	-	-	-
Inventories	57,991	-	374,266
Prepaid items	600,934	15,800	4,891
Advances	1,779,824	-	-
Imprest cash	7,788	3,240	-
General reserve	4,396,618	244,755	1,095
Debt service	-	-	-
Unreserved, reported in:			
General fund	82,001,432	-	-
Special revenue funds	-	5,839,924	34,318,409
Capital projects funds	-	-	-
Debt service fund	-	-	-
Permanent fund	-	-	-
Total fund balances	<u>92,161,067</u>	<u>8,297,997</u>	<u>39,044,698</u>
Total liabilities and fund balances	<u>\$ 116,908,513</u>	<u>\$ 10,830,243</u>	<u>\$ 46,564,851</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

**Balance Sheet
Governmental Funds
June 30, 2004**

Capital Improvements	Capital Projects Securitization	Other Governmental Funds	Total Governmental Funds
\$ 77,370,653	\$ 27,933,433	\$ 34,980,009	\$ 268,475,713
-	-	7,668,150	7,668,150
-	-	3,300	3,300
-	-	1,837,093	4,666,758
-	-	4,178,737	4,178,737
-	-	448,273	1,855,004
-	-	795,949	39,837,836
-	-	-	432,257
-	-	138,579	760,204
-	-	807,237	2,587,061
<u>\$ 77,370,653</u>	<u>\$ 27,933,433</u>	<u>\$ 50,857,327</u>	<u>\$ 330,465,020</u>
\$ 624,437	\$ 79,831	\$ 1,330,798	\$ 9,575,637
-	-	448,273	488,039
-	-	-	2,604,909
-	-	548,278	1,147,013
-	-	177,050	24,192,914
-	-	2,001,568	2,001,568
<u>624,437</u>	<u>79,831</u>	<u>4,505,967</u>	<u>40,010,080</u>
2,341,268	758,993	1,998,951	14,956,007
-	-	3,300	3,300
-	-	4,178,737	4,178,737
-	-	-	432,257
-	-	138,579	760,204
-	-	807,237	2,587,061
-	-	750	11,778
-	-	2,161,845	6,804,313
-	-	5,759,817	5,759,817
-	-	-	82,001,432
-	-	24,374,176	64,532,509
74,404,948	27,094,609	3,481,371	104,980,928
-	-	3,442,910	3,442,910
-	-	3,687	3,687
<u>76,746,216</u>	<u>27,853,602</u>	<u>46,351,360</u>	<u>290,454,940</u>
<u>\$ 77,370,653</u>	<u>\$ 27,933,433</u>	<u>\$ 50,857,327</u>	<u>\$ 330,465,020</u>

Assets

Cash and investments
Cash with fiscal agent
Deposits with others
Receivables (net):
 Accounts
 Notes
Due from other funds
Due from other governments
Inventories
Prepaid items
Advances to other funds

Total assets

Liabilities and Fund Balances

Liabilities:
 Accounts payable and accrued liabilities
 Due to other funds
 Due to other governments
 Deposits from others
 Deferred revenue
 Advances from other funds

Total liabilities

Fund balances:

Reserved for:
 Encumbrances
 Deposits with others
 Notes receivable
 Inventories
 Prepaid items
 Advances
 Imprest cash
 General reserve
 Debt service

Unreserved, reported in:
 General fund
 Special revenue funds
 Capital projects funds
 Debt service fund
 Permanent fund

Total fund balances

Total liabilities and fund balances

The notes to the financial statements are an integral part of this statement.